



## Ohio Revised Code

### Section 5735.101 Prior permission for sale of untaxed fuel by non-dealer.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

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No person, other than a motor fuel dealer, shall sell or dispose of any untaxed motor fuel without the prior written permission of the tax commissioner. Upon investigation, the commissioner shall determine whether any tax shall be imposed on the transaction. Full and complete documentation shall be submitted by the seller to the commissioner upon the commissioner's request.

Failure to obtain prior approval from the commissioner regarding the sale or disposal may subject the person to all motor fuel taxes levied by this chapter.

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